

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Statement of Issues
Against:

MICHAEL GREIF

6402 Via Baron
Rancho Palos Verdes, CA 90275

Applicant for Certified Public Accountant
License

Respondent.

Case No. SI-2012-14


OAH No. 2012031312

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on June 28, 2012.

It is so ORDERED May 29, 2012.



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 GLORIA A. BARRIOS
Supervising Deputy Attorney General
3 KATHERINE MESSANA
Deputy Attorney General
4 State Bar No. 272953
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2554
6 Facsimile: (213) 897-2804

7 *Attorneys for Complainant*

8 **BEFORE THE**
9 **CALIFORNIA BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

11 In the Matter of the Statement of Issues
Against:

12 **MICHAEL GREIF**

13 6402 Via Baron
14 Rancho Palos Verdes, CA 90275

15 Applicant for Certified Public Accountant
16 License

17 Respondent.

Case No. SI-2012-14

OAH No. 2012031312

18 **STIPULATED SETTLEMENT AND**
19 **DISCIPLINARY ORDER**

20 In the interest of a prompt and speedy settlement of this matter, consistent with the public
21 interest and the responsibility of the California Board of Accountancy of the Department of
22 Consumer Affairs ("CBA"), the parties hereby agree to the following Stipulated Settlement and
23 Disciplinary Order which will be submitted to the CBA for approval and adoption as the final
24 disposition of the Statement of Issues.

25 **PARTIES**

26 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of
27 Accountancy. She brought this action solely in her official capacity and is represented in this
28 matter by Kamala D. Harris, Attorney General of the State of California, by Katherine Messana,
Deputy Attorney General.

2. Respondent Michael Greif (“Respondent”) is representing himself in this proceeding and has chosen not to exercise his right to be represented by counsel.

3. On or about April 27, 2011, Respondent filed an application dated June 14, 2011, with the California Board of Accountancy to obtain a Certified Public Accountant License.

JURISDICTION

4. Statement of Issues No. SI-2012-14 was filed before the CBA and is currently pending against Respondent. The Statement of Issues and all other statutorily required documents were properly served on Respondent on March 21, 2012.

5. A copy of Statement of Issues No. SI-2012-14 is attached as **Exhibit A** and incorporated herein by reference.

ADVISEMENT AND WAIVERS

6. Respondent has carefully read, and understands the charges and allegations in Statement of Issues No. SI-2012-14. Respondent has also carefully read, and understands the effects of this Stipulated Settlement and Disciplinary Order.

7. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Statement of Issues; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

9. Respondent admits the truth of each and every charge and allegation in Statement of Issues No. SI-2012-14.

10. Respondent agrees that his Application for Certified Public Accountant License is subject to denial and he agrees to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.

CONTINGENCY

11. This stipulation shall be subject to approval by the CBA. Respondent understands and agrees that counsel for Complainant and the staff of the CBA may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Respondent Michael Greif that Applicant for Certified Public Accountant License will be issued and immediately revoked. The revocation will be

1 stayed and the Respondent placed on five (5) years probation on the following terms and
2 conditions.

3 1. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local
4 laws, including those rules relating to the practice of public accountancy in California.

5 2. **Submit Written Reports.** Respondent shall submit, within ten (10) days of
6 completion of the quarter, written reports to the CBA on a form obtained from the CBA. The
7 Respondent shall submit, under penalty of perjury, such other written reports, declarations, and
8 verification of actions as are required. These declarations shall contain statements relative to
9 Respondent's compliance with all the terms and conditions of probation. Respondent shall
10 immediately execute all release of information forms as may be required by the CBA or its
11 representatives.

12 3. **Personal Appearances.** Respondent shall, during the period of probation, appear in
13 person at interviews/meetings as directed by the CBA or its designated representatives, provided
14 such notification is accomplished in a timely manner.

15 4. **Comply With Probation.** Respondent shall fully comply with the terms and
16 conditions of the probation imposed by the CBA and shall cooperate fully with representatives of
17 the Board of Accountancy in its monitoring and investigation of the Respondent's compliance
18 with probation terms and conditions.

19 5. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice
20 investigation of the Respondent's professional practice. Such a practice investigation shall be
21 conducted by representatives of the CBA, provided notification of such review is accomplished in
22 a timely manner.

23 6. **Comply With Citations.** Respondent shall comply with all final orders resulting
24 from citations issued by the Board of Accountancy.

25 7. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
26 Respondent should leave California to reside or practice outside this state, Respondent must
27 notify the CBA in writing of the dates of departure and return. Periods of non-California
28 residency or practice outside the state shall not apply to reduction of the probationary period, or

1 of any suspension. No obligation imposed herein, including requirements to file written reports,
2 reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise
3 affected by such periods of out-of-state residency or practice except at the written direction of the
4 CBA.

5 **8. Violation of Probation.** If Respondent violates probation in any respect, the CBA,
6 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry
7 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
8 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the
9 matter is final, and the period of probation shall be extended until the matter is final.

10 **9. Completion of Probation.** Upon successful completion of probation, Respondent's
11 license will be fully restored.

12 **10. Rehabilitation Program/Chemical Dependence.** Respondent shall successfully
13 complete or shall have successfully completed a rehabilitation program for chemical dependence
14 which the CBA or its designee approves and shall have reports submitted by the program. If a
15 program was not successfully completed prior to the period of probation, the Respondent, within
16 a reasonable period of time as determined by the CBA or its designee but not exceeding 90 days
17 of the effective date of the decision, shall be enrolled in a program. In addition, Respondent must
18 attend support groups, (e.g. Narcotics Anonymous, Alcoholic Anonymous etc.), as directed by the
19 CBA or its designee. Respondent is responsible for all costs of such a program.

20 **11. Drugs - Abstain From Use.** Respondent shall completely abstain from the personal
21 use of all psychotropic drugs, including alcohol, in any form except when the same are lawfully
22 prescribed.

23 **12. Biological Fluid Testing.** Respondent, at any time during the period of probation,
24 shall fully cooperate with the CBA or its designee in its supervision and investigation of
25 compliance with the terms and conditions of probation, and shall, when requested, submit to such
26 tests and samples as the CBA or its designee may require for the detection of alcohol, narcotics,
27 hypnotic, dangerous drugs, or controlled substances. Respondent is responsible for all costs
28 associated with this investigation and testing.

1 ACCEPTANCE

2 I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the
3 stipulation and the effect it will have on my Applicant for Certified Public Accountant License.
4 I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and
5 intelligently, and agree to be bound by the Decision and Order of the California Board of
6 Accountancy.

7
8 DATED:

5/8/12
MICHAEL GREIF
Respondent


10
11 ENDORSEMENT

12 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
13 submitted for consideration by the California Board of Accountancy of the Department of
14 Consumer Affairs.

15 Dated:

Respectfully submitted,

17 KAMALA D. HARRIS
Attorney General of California
18 GLORIA A. BARRIOS
Supervising Deputy Attorney General

19
20 
KATHERINE MESSANA
21 Deputy Attorney General
Attorneys for Complainant
22
23
24

25 LA2011504552
51105360.doc
26
27
28

Exhibit A

Statement of Issues No. SI-2012-14

1 KAMALA D. HARRIS
Attorney General of California
2 GLORIA A. BARRIOS
Supervising Deputy Attorney General
3 KATHERINE MESSANA
Deputy Attorney General
4 State Bar No. 272953
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2544
6 Facsimile: (213) 897-2804
Attorneys for Complainant
7

8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

10 In the Matter of the Statement of Issues
11 Against:

Case No. SI-2012-14

12 **MICHAEL GREIF**

STATEMENT OF ISSUES

13 6402 Via Baron
14 Rancho Palos Verdes, CA 90275

15 Applicant for Certified Public Accountant
16 License

17 Respondent.

18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers ("Complainant") brings this Statement of Issues solely in her official
21 capacity as the Executive Officer of the California Board of Accountancy ("CBA"), Department
22 of Consumer Affairs.

23 2. On or about April 27, 2011, the CBA received an Application for Certified Public
24 Accountant ("CPA") License from Michael Greif ("Respondent"). On or about September 12,
25 2009, Michael Greif certified under penalty of perjury to the truthfulness of all statements,
26 answers, and representations in the application. The CBA denied the application on September
27 15, 2011.

28 ///

JURISDICTION

3. This Statement of Issues is brought before the CBA, Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code ("Code"), unless otherwise indicated.

STATUTORY PROVISIONS

4. Section 475 of the Code states, in pertinent part:

"(a) Notwithstanding any other provisions of this code, the provisions of this division shall govern the denial of licenses on the grounds of:

...

(2) Conviction of a crime."

5. Section 5080 of the Code states:

"The 'certified public accountant' license shall be granted by the board to any person who meets the requirements of this article, has not committed acts or crimes constituting grounds for denial of a license under Section 480, and files an application for licensure on a form provided by the board."

6. Section 480 of the Code states, in pertinent part:

"(a) A board may deny a license regulated by this code on the grounds that the applicant has one of the following:

(1) Been convicted of a crime. A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere. Any action that a board is permitted to take following the establishment of a conviction may be taken when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when an order granting probation is made suspending the imposition of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal Code.

...

(3) (A) Done any act that if done by a licentiate of the business or profession in question, would be grounds for suspension or revocation of license."

7. Section 490 of the Code provides, in pertinent part:

"(a) In addition to any other action that a board is permitted to take against a licensee, a board may suspend or revoke a license on the ground that the licensee has been convicted of a crime, if the crime is substantially related to the qualifications, functions, or duties of the business or profession for which the license was issued.

(b) Notwithstanding any other provision of law, a board may exercise any authority to discipline a licensee for conviction of a crime that is independent of the authority granted under subdivision (a) only if the crime is substantially related to the

1 qualifications, functions, or duties of the business or profession for which the
2 licensee's license was issued.

3 (c) A conviction within the meaning of this section means a plea or
4 verdict of guilty or a conviction following a plea of nolo contendere. An action that a
5 board is permitted to take following the establishment of a conviction may be taken
6 when the time for appeal has elapsed, or the judgment of conviction has been
7 affirmed on appeal, or when an order granting probation is made suspending the
8 imposition of sentence, irrespective of a subsequent order under Section 1203.4 of the
9 Penal Code.

10 (d) The Legislature hereby finds and declares that the application of this
11 section has been made unclear by the holding in *Petropoulos v. Department of Real*
12 *Estate* (2006) 142 Cal.App.4th 554, and that the holding in that case has placed a
13 significant number of statutes and regulations in question, resulting in potential harm
14 to the consumers of California from licensees who have been convicted of crimes.
15 Therefore, the Legislature finds and declares that this section establishes an
16 independent basis for a board to impose discipline upon a licensee, and that the
17 amendments to this section made by Chapter 33 of the Statutes of 2008 do not
18 constitute a change to, but rather are declaratory of, existing law."

19 8. Section 5100 of the Code states, in pertinent part:

20 "After notice and hearing the board may revoke, suspend, or refuse to
21 renew any permit or certificate granted under Article 4 (commencing with Section
22 5070) and Article 5 (commencing with Section 5080), or may censure the holder of
23 that permit or certificate for unprofessional conduct that includes, but is not limited
24 to, one or any combination of the following causes:

25 (a) Conviction of any crime substantially related to the qualifications,
26 functions and duties of a certified public accountant or a public accountant."

27 9. Section 5106 of the Code states:

28 "A plea or verdict of guilty or a conviction following a plea of nolo
contendere is deemed to be a conviction within the meaning of this article. The
record of the conviction shall be conclusive evidence thereof. The board may order
the certificate or permit suspended or revoked, or may decline to issue a certificate or
permit, when the time for appeal has elapsed, or the judgment of conviction has been
affirmed on appeal or when an order granting probation is made, suspending the
imposition of sentence, irrespective of a subsequent order under the provisions of
Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty
and to enter a plea of not guilty, or setting aside the verdict of guilty or dismissing the
accusation, information or indictment."

10. Section 493 of the Code provides:

"Notwithstanding any other provision of law, in a proceeding conducted
by a board within the department pursuant to law to deny an application for a license
or to suspend or revoke a license or otherwise take disciplinary action against a
person who holds a license, upon the ground that the applicant or the licensee has
been convicted of a crime substantially related to the qualifications, functions, and
duties of the licensee in question, the record of conviction of the crime shall be
conclusive evidence of the fact that the conviction occurred, but only of that fact, and
the board may inquire into the circumstances surrounding the commission of the
crime in order to fix the degree of discipline or to determine if the conviction is

substantially related to the qualifications, functions, and duties of the licensee in question. As used in this section, 'license' includes 'certificate,' 'permit,' 'authority, and 'registration.'"

REGULATORY PROVISIONS

11. California Code of Regulations, title 16, section 99, states, in pertinent part:

"For purposes of denial, suspension, or revocation of a certificate or permit pursuant to Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act shall be considered to be substantially related to the qualifications, functions or duties of a certified public accountant or public accountant if to a substantial degree it evidences present or potential unfitness of a certified public accountant or public accountant to perform the functions authorized by his or her certificate or permit in a manner consistent with the public health, safety, or welfare..."

FIRST CAUSE FOR DENIAL OF APPLICATION

(Conviction of Substantially Related Crimes)

12. Respondent's application is subject to denial under section 475, section 480, subdivision (a)(1) and section 5080 of the Code, in conjunction with California Code of Regulations, title 16, section 99 in that Respondent was convicted of crimes substantially related to the qualifications, functions and duties of a CPA, as follows:

a. On or about July 20, 2006, after pleading nolo contendere, Respondent was convicted of one felony count of violating Vehicle Code section 23152(b) [driving a vehicle while having 0.08% and more, by weight, of alcohol in blood], in the criminal proceeding entitled *The People of the State of California v. Michael Jennings Greif* (Super. Ct. Los Angeles County, 2006, No. YA065046). The court sentenced Respondent to a total of 16 months in jail, and fined him. The circumstances surrounding the conviction are, as follows:

i. On or about March 14, 2006, two Palos Verdes Estates Police Officers conducted a routine traffic stop on Respondent for exceeding the posted speed limit. Officers observed Respondent straddling the right side of the roadway and weaving into the traffic lane. During the traffic stop, the officers observed him to have bloodshot and watery eyes, an odor of an alcoholic beverage. Upon exiting his car, Respondent was unsteady on his feet and used the truck for support and balance. He agreed to a field sobriety test which he failed to perform satisfactorily and registered a .181% and .168% on

1 the Preliminary Alcohol Screening Test ("PAS"). The officers had to stop one
2 of the PAS tests, due to Respondent almost falling over. He subsequently
3 consented to two breath tests with results of .181% and .161% Blood Alcohol
4 Content ("BAC").

5 b. On or about June 27, 2006, after pleading nolo contendere, Respondent was convicted
6 of one misdemeanor count of violating Vehicle Code section 23152(b) [driving a vehicle while
7 having 0.08% and more, by weight, of alcohol in blood]; one misdemeanor count of violating
8 Vehicle Code section 20002(a) [hit and run: property damage]; and one misdemeanor count of
9 violating Vehicle Code section 14601.5(a) [driving a vehicle with a suspended license], in the
10 criminal proceeding entitled *The People of the State of California v. Michael Jennings Greif*
11 (Super. Ct. Los Angeles County, 2006, No. 6MP03869). The court sentenced Respondent to 160
12 days in jail and placed him on probation for a period of 36 months, with terms and conditions.
13 The circumstances surrounding the conviction are, as follows:

14 i. On or about April 17, 2006, two Rancho Palos Verdes Police Officers were
15 dispatched to investigate a traffic collision where Respondent was identified
16 as the driver of a vehicle who was involved in a traffic collision. Respondent
17 failed to stop for a red light, failed to stop and identify himself and fled the
18 scene of the accident. Prior to leaving the scene, Respondent told the other
19 driver, "I'm drunk. I'll pay for your car." Furthermore, Respondent admitted
20 to the responding officer, that he drank, "two Heineken Beers." The officers
21 observed Respondent to have bloodshot and watery eyes, and an odor of an
22 alcoholic beverage on his breath. The Respondent agreed to a field sobriety
23 test which he failed to perform satisfactorily. Respondent subsequently
24 consented to two breath tests with results of .11% and .12% BAC.

25 c. On or about September 27, 2004, after pleading nolo contendere, Respondent was
26 convicted of one misdemeanor count of violating Penal Code section 647(f) [public intoxication],
27 in the criminal proceeding entitled *The People of the State of California v. Michael Jennings*
28 *Greif* (Super. Ct. Los Angeles County, 2004, No. 4SB07032). The court sentenced Respondent to

1 two (2) days in jail and placed him on probation for a period of 24 months, with terms and
2 conditions. The circumstances surrounding the conviction are as follows:

3 i. On or about August 26, 2004, Respondent was unlawfully in a public place
4 under the influence of intoxicating liquor, a drug, a controlled substance, in
5 such a condition that he was unable to exercise care for his own safety and the
6 safety of others, and interfered with free use of a street, sidewalk, and other
7 public way.

8 d. On or about February 21, 2001, after pleading nolo contendere, Respondent was
9 convicted of one misdemeanor count of violating Vehicle Code section 23152(b) [driving a
10 vehicle while having 0.08% and more, by weight, of alcohol in blood]; and one misdemeanor
11 count of violating Vehicle Code section 14601.5(a) [driving with a suspended or revoked license],
12 in the criminal proceeding entitled *The People of the State of California v. Michael Jennings*
13 *Greif* (Super. Ct. Los Angeles County, 2000, No. OSE06636). The court sentenced Respondent
14 to 17 days in Los Angeles City Jail and placed him on three (3) years probation, with terms and
15 conditions. Respondent admitted to having .20%, or more, BAC. The circumstances surrounding
16 the conviction are, as follows:

17 i. On or about December 8, 2000, a Huntington Park Police Department Officer
18 was dispatched to investigate a traffic collision with unknown injuries. Upon
19 arrival at the scene, Respondent was observed to exhibit signs and symptoms
20 of being under the influence of an alcoholic beverage. Respondent admitted
21 to the officer that "[he] was drinking Vodka at a friend's house" and that he
22 had his last drink "about three hours ago." Additionally, Respondent admitted
23 to the officer that he did feel intoxicated while driving his vehicle.
24 Respondent agreed to a field sobriety test which he failed to perform
25 satisfactorily. Respondent subsequently consented to two breath tests
26 utilizing the Alco-Sensor IV Pre-Alcohol Screening Device, with results of
27 .238% and .230%. At the Huntington Park Police Department, Respondent
28 was given two breath tests with results of .24% and .24% BAC.

1 e. On or about September 24, 1999, after pleading guilty, Respondent was convicted of
2 one misdemeanor count of violating Vehicle Code section 23152(a) [driving under the influence
3 of alcohol and/or drugs]; and one misdemeanor count of violating Vehicle Code section
4 14601.1(a) [driving a vehicle on a highway with a suspended and/or revoked license], in the
5 criminal proceeding entitled *The People of the State of California v. Michael Jennings Greif*
6 (Super. Ct. Los Angeles County, 1999, No. 9CU01420). The court placed Respondent on
7 probation for a period of three (3) years, with terms and conditions. The circumstances
8 surrounding the conviction are as follows:

9 i. On or about August 3, 1999, two Culver City Police Department Officers
10 conducted a routine traffic stop on Respondent for failing to have his lights on
11 during the hours of darkness and for proceeding through an intersection
12 against a red light. During the investigation of Respondent, he was observed
13 to have a blank face and failed to respond to the officers when asked for
14 driver's license, registration, and proof of insurance. The officers also
15 observed Respondent to have blood shot, watery eyes, droopy eyelids, and an
16 odor of an alcoholic beverage emitting from his breath and person.
17 Respondent agreed to a field sobriety test which he failed to perform
18 satisfactorily. Respondent was having trouble standing up and was
19 subsequently arrested for violating Vehicle Code section 23152(a) [driving
20 under the influence of alcohol and/or drugs].

21 f. On or about September 24, 1996, after pleading guilty, Respondent was convicted of
22 one misdemeanor count of violating Revised Code of Washington section 46.61.502 [driving
23 under the influence of alcohol and/or drugs], in the criminal proceeding entitled *The People of the*
24 *State of Washington v. Michael Jennings Greif* (Super. Ct. Island County, 1996, No. C2903). The
25 court sentenced the Respondent to 365 days in jail and fined him. The circumstances surrounding
26 the conviction are as follows:

27 i. On or about February 17, 1996, Respondent drove a motor vehicle while
28 under the influence of or affected by intoxicating liquor or, in the alternative

1 did have .10 grams or more alcohol per 210 liters of breath (.152, .176 BAC)
2 within two hours of driving.

3 **SECOND CAUSE FOR DENIAL OF APPLICATION**

4 **(Acts, If Done by Licentiate, Would be Grounds for Suspension or Revocation)**

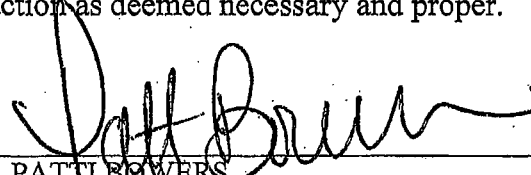
5 13. Respondent's application is subject to denial under section 480, subdivision (a)(3)(A),
6 section 490, subdivision (a) and section 5100, subdivision (a) of the Code in conjunction with
7 California Code of Regulations, title 16, section 99 in that Respondent committed acts, which if
8 done by a Licensed Certified Public Accountant, would be grounds for suspension or revocation
9 of license. The conduct is described in more particularity in paragraph 12, subdivisions (a)
10 through (f) above, inclusive, and herein incorporated by reference.

11 **PRAYER**

12 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
13 and that following the hearing, the California Board of Accountancy issue a decision:

- 14 1. Denying the application of Michael Greif for a Certified Public Accountant License;
15 and
16 2. Taking such other and further action as deemed necessary and proper.

17
18 DATED: 3/14/2012


19 PATTI BOWERS
20 Executive Officer
21 California Board of Accountancy
22 Department of Consumer Affairs
23 State of California
24 Complainant

22 LA2011504552
23 60719089.doc